COURT OF APPEALS DECISION DATED AND RELEASED

June 6, 1996

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. *See* § 808.10 and RULE 809.62, STATS.

NOTICE

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

No. 95-3175-FT

STATE OF WISCONSIN

IN COURT OF APPEALS
DISTRICT IV

In re the Marriage of:

DEBRA L. SONSALLA,

Joint-Petitioner-Respondent,

v.

DANIEL E. SONSALLA,

Joint-Petitioner-Appellant.

APPEAL from a judgment of the circuit court for Sauk County: PATRICK J. TAGGERT, Judge. *Affirmed*.

Before Eich, C.J., Sundby and Vergeront, JJ.

PER CURIAM. Daniel Sonsalla appeals from the judgment divorcing him from Debra Sonsalla. The issue is whether the trial court erroneously exercised its discretion by assigning Daniel a disproportionate share of the marital debts. We conclude that the trial court properly exercised its discretion and therefore affirm.¹

Daniel solely owns and operates a trucking business. At trial he testified that the business was heavily indebted as of July 5, 1994, the date the parties set for valuing their assets and liabilities. The trial court equally divided \$50,000 worth of those business debts. However, the court held Daniel solely responsible for an additional \$24,000 in debts. In doing so the court noted that Daniel had previously lied about the value of a substantial asset in the estate, and had the ability as sole owner to manipulate the expenses of his company. All other marital property and indebtedness were equally divided and are not at issue on appeal.

In a divorce action the court presumes that the property shall be equally divided. Section 767.255(3), STATS. However, the court may alter the distribution after considering the various specifically identified factors, and "[s]uch other factors as the court may in each individual case deem relevant." *Id.* Distribution under § 767.255(3) is discretionary. *Haugen v. Haugen*, 117 Wis.2d 200, 215, 343 N.W.2d 796, 804 (1984). We affirm a discretionary award if the trial court articulates its reasoning and bases the award on facts of record and proper legal standards, and the award is not excessive nor inadequate. *Id.* at 215-16, 343 N.W.2d at 804.

The trial court properly assigned Daniel a disproportionate share of the business debts. Daniel had sole control over the business and did his own accounting. There was evidence that he often included personal expenses on his business accounts and otherwise manipulated the books in order to minimize profits. During the proceeding he admitted trying to falsify the value of another asset. Under these circumstances, the trial court could reasonably find that the debts reported on any given date, such as July 5, 1994, might be artificially or temporarily inflated. Requiring that Daniel assume a higher proportion of the liabilities was therefore a reasonable outcome.

By the Court. – Judgment affirmed.

¹ This is an expedited appeal under RULE 809.17, STATS.

This opinion will not be published. See Rule 809.23(1)(b)5, Stats.